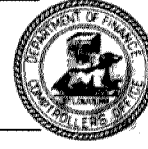




OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

Camden Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 20, 2009

Becky James-Hatter, President/CEO
Big Brothers Big Sisters of Eastern Missouri
4625 Lindell Avenue
St. Louis, MO 63108

RE: Community Development Block Grant (CDBG)
(Project #2009-CDA27)

Dear Ms. James-Hatter:

Enclosed is a report of the fiscal monitoring review of the Big Brothers Big Sisters of Eastern Missouri, a not-for-profit organization, CDBG Program, for the period January 1, 2008, through December 31, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Big Brothers Big Sisters. Fieldwork was completed on April 23, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Community Development Administration (CDA) to provide fiscal monitoring to all federal grant subrecipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Lorna Alexander, Special Assistant for Development, CDA
Jill Claybour, Acting Executive Director, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**BIG BROTHERS BIG SISTERS OF EASTERN MISSOURI
CONTRACT #08-11-94
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

PROJECT #2009-CDA 27

DATE ISSUED: JULY 20, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
BIG BROTHERS BIG SISTERS OF EASTERN MISSOURI
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

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INTRODUCTION

Background

Contract Name: Urban Expansion Project

Contract Number: 08-11-94

CFDA Number: 14.218

Contract Period: January 1, 2008 through December 31, 2008

Contract Amount: \$45,000

The Big Brother Big Sisters of Eastern Missouri (Agency) received Community Development Block Grant (CDBG) funds under the contract to provide long lasting mentoring relationships to 55 young people ages 5-17, in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2008, through December 31, 2008, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on April 23, 2009.

Exit Conference

The Agency did not have any current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project # 2008-CDA 28, issued March 5, 2008, contained two observations:

1. Opportunity to improve adequacy of accounting records (**Resolved**)
2. Opportunity to have two duly authorized signatures on disbursement checks (**Resolved**)

A-133 Status

According to a letter received from the Agency, it was not required to have an A-133 audit because it did not expend \$500,000 or more in federal funds in the calendar year ended December 31, 2007.

Summary of Current Observations

There were no current observations.